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February 28, 2011

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Chief  
Section of Administration  
Surface Transportation Board  
395 E. St, SW  
Washington, DC 20423

RE: *STB Ex Parte No. 558 (Sub-No 14), Railroad Cost of Capital – 2010*

Dear Sir/Madam:

Union Pacific Railroad Company intends to participate in the above-captioned proceeding by filing comments in conjunction with the Association of American Railroads and other Class I Railroads.

Service of any comments filed by other parties should be sent directly to Union Pacific Railroad Company, addressed as follows:

J. Michael Hemmer  
Louise A. Rinn  
Union Pacific Railroad Company  
Law Department  
1400 Douglas Street, Mail Stop 1580  
Omaha, NE 68179

Very truly yours,

A handwritten signature in cursive script, appearing to read "Louise A. Rinn".

Louise A. Rinn

Louise Anne Rinn  
Associate General Counsel

UNION PACIFIC RAILROAD  
1400 Douglas St., Stop 1580, Omaha, NE 68179-1580  
ph. (402) 544-3309 fx (402) 501-0129  
larinn@up.com